Coorg District.

356. There was prohibition in this District. The total revenue received in this District during the year was Rs. 54,471-49. Liquors and drugs were being supplied only to permit holders.

South Kanara, Mangalore.

357. Prohibition was in force in this District. The Excise revenue received in this District during the year was Rs. 24,173-45.

(iii) Commercial Taxes

358. Consequent upon the re-organisation of States it was found necessary to have an uniform Sales Tax Law throughout the Mysore State to get rid of the difficulties experienced by the Merchant Class. Accordingly, a new Sales Tax Act, 1957 was brought into force with effect from 1st October 1957 repealing the Sales Tax Acts which were in force in the integrated areas till 30th September 1957. According to the New Mysore Sales Tax Act, 1957, the turnover limit for the purpose of registration is fixed at Rs. 7,500.

359. *Working of the Mysore Sales Tax Act*, 1957—*from 1st October* 1957 *to 31st March* 1958.—Out of 1,399 appeals (including 607 cases pending at the beginning of the year) for disposal during the year, 1,296 appeals were disposed of leaving a balance of 710 appeals at the end of the year. The total number of Revision cases received during the year were 224 out of which 199 cases were disposed of leaving a balance of 25 cases pending at the end of the year.

360. There were 43,604 Registered dealers at the end of the year, and a sum of Rs. 1,87,096-96 has been collected as Registration fee.

361. There were 15,248 dealers with turnover less than Rs. 40,000 and 8,375 dealers with turnover exceeding Rs. 40,000. The total number of dealers assessed to tax during the year was 20,810.

362. The number of licenses of different kinds issued under the Act was 9,481 and the total licence fee collected was Rs. 5,08,270-10.

Revenue and Expenditure

Demand, Collection and Balance

363. The net revenue realised during the year was Rs. 1,55,22,625-45 and the expenditure incurred was Rs. 6,42,561-64. The collection charges, therefore, worked out to about 4 per cent of the revenue realised.

364. Out of a demand of Rs. 1,98,89,787-71, a sum of Rs. 1,27,14,557-96 was collected leaving a balance of Rs. 71,75,229-75 at the end of the year.

365. Total number of prosecutions launched during the year was 210 out of which 123 cases were disposed of and 87 cases were pending.

366. Out of 2,018 offences including pending cases during the year, 1,810 cases were disposed of otherwise than by prosecution under the Act and 208 cases were pending. Amount of compounding fee collected was Rs. 13,669-64.

367. The total amount of Sales Tax Arrears collected by coercive steps during the year was Rs. 34,67,239-78.

Old Act from 1st April 1957 to 30th September 1957—Mysore Sales Tax Act, 1948.

368. There were 23,884 registered dealers out of whom, 8,756 were assessed to tax, 2,363 were treated as with turnover less than Rs. 10,000 and 11,861 cases were pending.

369. The number of licences of different kinds issued under this Act was 10,803 and a sum of Rs. 5,74,390-04 was collected as licence fee.

Demand, Collection and Balance.

370. Out of a demand of Rs. 1,67,58,927-53, a sum of Rs. 1,14,20,298-22 was collected leaving a balance of Rs. 53,629-31.

371. Out of 1,602 appeals received during the year including the pending cases of the previous year, 983 appeals were disposed of leaving a balance of 619 appeals pending for disposal. Out of 430 Revision petitions received during the year, 196 petitions were disposed of leaving a balance of 234 petitions pending.

372. Out of 426 prosecution cases including pending cases of the previous year, 320 cases were disposed of and 106 cases were pending.

373. Out of 3,358 offences including pending cases of the previous year, 3,119 were disposed of otherwise than by prosecutions under this Act and 239 cases were pending.

REVENUE AND FINANCE

374. *Madras General Sales Tax Act*, 1939.—There were 1,903 (2,464) assessed dealers at the end of the year payable to tax under the provisions to Section 3(i) of the Act and 202 (217) dealers were paying tax at the end of the year. Two hundred and fifty-six licences (416) of different kinds were issued and a total licence fee of Rs. 88,553-50 (Rs. 71,561-60) was collected.

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375. Out of a total demand (including arrears) of Rs. 24, 16,093-82, a sum of Rs. 19,78,024-76 was collected and a balance of Rs. 4,38,069-06 was pending.

376. There were 156 appeals including pending cases, out of which 128 were disposed of and 28 cases were pending. During the year, 414 cases were booked for offences otherwise than by prosecution under the Act. Out of 40 Revision cases including pending cases, 30 cases were disposed of and 10 cases were pending.

377. *Bombay Sales Tax Act*, 1953.—There were 6,116 registered dealers at the end of the year and 1,533 dealers holding licences under the Act. There were 250 dealers to be assessed at the end of the year.

378. The number of cases of Sales Tax recovery as an arrear of Land Revenue outstanding at the end of the year was 2,277 for an amount of Rs. 18,64,222-84.

379. There were 165 offences under the Act out of which 116 were disposed of and 49 were pending.

380. *The Madras Entertainments Tax Act*, 1939.—The Act is administered in the seven taluks of Bellary District merged in Mysore State as also in the areas of South Kanara District and Kollegal which were merged into this State following the reorganisation of States.

381. *Demand and Collection.*—The total number of shows held during the year was 25,572 and the demand created out of the tax levied was Rs. 4,92,369-70 out of which Rs. 4,91,297-84 was collected. The total additional tax levied on Cinematograph Exhibition under this Act during the year in South Kanara and Kollegal was Rs. 24,348-39 and the entire amount was collected.

382. As provided under Section 13 of the Act, 90 per cent of the total collection of Entertainment Tax was paid to local boards as compensation and the remaining retained by the administration.

383. *The Hyderabad Show Tax Act.*—The total arrears outstanding on 1st April 1957 was Rs. 20,140, out of which a sum of Rs. 11,146 was recovered during the year and the balance of Rs. 8,994 was pending.

384. The total demand created during the year was Rs. 65,768, out of which a sum of Rs. 56,988 was collected, leaving a balance of Rs. 8,780 to be recovered.

385. *Working of the Central Sales Tax Act,* 1956.—The Central Sales Tax Act, 1956, with the exception of Section 15 thereof, has come into force with effect from 1st July 1957. The Act deals mainly with the levy of tax on sales which take place in the course of inter-state trade or commerce.

386. There were 12,638 Registered dealers under the Act at the end of the year.

387. As under the Mysore Sales Tax Act, 1957, dealers whose annual turnover under the Central Sales Tax Act is less than Rs. 40,000 are registered with Assistant Commercial Tax Officer of the respective jurisdiction and dealers whose annual turnover under inter-state trade transactions is about Rs. 40,000 are registered with the Commercial Tax Officer of their jurisdiction. The Registering authorities are the assessing authorities under the Act.

388. Out of 10,809 cases due for assessment during the year, 315 assessments were made during the year, leaving a balance of 10,494 cases at the end of the year.

389. Out of a demand of Rs. 15,91,191-44, a sum of Rs. 15,54,387-01 was collected leaving a balance of Rs. 36,804-43 pending at the end of the year.

390. No appeals were made by dealers during the year under the Central Sales Tax Act.

391. *The Agricultural Income-Tax Act,* 1957.—The Mysore Agricultural Income Tax Act came into force in the new State of Mysore on 1st October 1957, with retrospective effect from 1st April 1957. No amendments to the Act were introduced during the year.

392. There were 3,100 assessees in respect of lands growing commercial and plantation crops at the beginning of the year and 2,844 fresh cases were booked during the year, bringing the total number of assessees to 5,944, out of these 1,231 cases disposed of otherwise, 2,307 cases were left unassessed at the end of the year. The total amount levied by way of tax, penalty, etc., was Rs. 60,00,758-81.

REVENUE AND FINANCE

393. Out of a total demand of Rs. 18,81,648-35 of Agricultural Income Tax in respect of lands grown with commercial crops during the year, a sum of Rs. 15,25,402 79 was collected leaving a balance of Rs. 3,56,245-56.

394. Out of a total demand of Rs. 44,67,401-25 of Agricultural Income-Tax in respect of lands grown with plantation crops during the year, a sum of Rs. 39,51,951-25 was collected, leaving a balance of Rs. 5,15,450.

395. Total number of cases of recovery under Section 42(3) of the Act outstanding at the end of the year were 164 and the amount involved was Rs. 1,08,366-17. For 10 cases stay orders were issued and the amount involved in the same was Rs. 11,290-57. An amount of Rs. 9,410 covered by 21 cases was realised and 134 cases involving Rs. 77,783-31 were still pending recovery.

396. There were 16 applications for refund under Section 45, out of which 15 applications were disposed of during the year which involved an amount of Rs. 32,278-56.

397. Five hundred and twentyseven applications were received during the year for composition under Section 65 of the Act and 357 applications were disposed of during the year. Amount realised by way of composition was Rs. 7,92,673-88.

398. *The Coorg Tyres Taxation Act*, 1956.—The number of registered dealers were 11. Out of a demand of Rs. 3,664-64, a sum of Rs. 3,664-64 was collected during the year.

399. *The Working of the Coorg Tobacco Taxation Act*, 1953.—There were 1,306 registered dealers and two assessees liable to tax to be dealt with under the Act. Number of appeals filed was one and the composition and prosecution were nil.

400. The total demand under tax and licence fees amounts to Rs. 46,511-99, out of which a sum of Rs. 38,477-15 was collected leaving a balance of Rs. 8,034-84 at the close of the year.

401. *The working of the Madras Tobacco Taxation on Sales Act*, 1953.—The number of wholesale and retail dealers were 108 and 2,561 respectively making a total of 2,669 dealers registered out of which 98 registrations were cancelled leaving a balance of 257 to be dealt with under

the Act. Ninty-eight new cases were detected and they were not liable to be assessed under the Act.

402. The entire demand of Rs. 3,624 was recovered under registration fees and Rs. 71-25 under the miscellaneous fees leaving nil balance at the close of the year.

403. *The Working of the Bombay Sales of Intoxicant Taxation Act,* 1953.—The Bombay Sales of Intoxicant Taxation Act, 1953 was operated in the four integrated districts of Hubli, Bijapur, Belgaum and Gadag by the concerned Sales Tax Officers of the respective jurisdiction during the year.

404. Out of the total 207 licence holders for disposal during the year, 9 licences were cancelled leaving a balance of 198 licence holders to be dealt with under the Act. Out of the total of 198 licence holders, 107 licence holders were assessed leaving a balance of 91 licence holders at the close of the year.

405. Out of the demand of Rs. 3,666-20, a sum of Rs. 3,522-41 was recovered, leaving a balance of Rs. 143-79 at the close of the year.

(iv) Registration and Stamps

REGISTRATION.

406. There were 19 District Registry offices and 176 Sub-Registry offices in the State, of which 154 offices were special and 22 were *ex-officio*. District Registry and Sub-Registry Offices.

407. The total number of documents registered during the year (including Yelandur Jahgir) was 4,03,499 (3,15,236). The aggregate value of all kinds of documents registered during the year amounted to Rs. 45,21,02,542-76 (Rs. 27,48,70,008-80). Registration.

408. The revenue and expenditure of the Department were Rs. 26,76,726-28 (Rs. 17,97,723-19) and Rs. 11,79,757-83 (Rs. 7,53,755-60) respectively. Receipts and Expenditure.

409. Out of 112 appeal cases for disposal during the year, 63 were disposed of. Appeals.

410. No prosecutions were launched during the year as no infringement of Registration law was reported. Prosecutions.

411. The total Registration fee foregone by the Department on account of several concessions granted by Government to Co-operative Institutions, Land Mortgage Banks and other Institutions from payment of Registration fee either in full or in part amounted to Rs. 8,47,556-32 (Rs. 4,99,933-09). Exemptions from payment of Registration Fee.